

2024120 **Income Tax Return and Self-Assessment for the year 2024**
Form 11
(relating to taxes on income and capital gains for self-assessed individuals)



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If you are a mandatory e-Filer, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie

Personal Public Service Number (PPSN)

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Remember to quote your PPSN in any communication with your Revenue office.

If submitting this return use any envelope and write "Freepost" above the Return Address.

NO STAMP REQUIRED

Return Address

**Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick**

**RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2024
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2024
SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2024**

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2024.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual who opened a foreign bank account in 2024 in a non-cooperative, non-DAC2, non-CRS or non-FATCA country is a chargeable person.
5. An individual who realises an income tax gain on or after 1 January 2024 as a result of the exercise, assignment or release of a share option under Sec. 128 TCA 1997 is no longer a chargeable person. Capital gains on the disposal of shares acquired from a share option continue to be taxed under self-assessment (see note 7).
6. A proprietary director is a chargeable person.
7. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of

- All the sources of my income and the amount of income derived from each source in the year 2024, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated.

Signature

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Date / /

Capacity of Signatory

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Contact Details (in case of query about this return)

Agent's TAIN

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Contact Name

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Client's Ref.

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Telephone or E-mail

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If you complete and submit this tax return on or before **31 August 2025** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2025** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2025. On that date you must also pay any balance of tax due for 2024. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

When completing this return you should read the appropriate **Form 11 Helpsheets**. A copy of the **Form 11 Helpsheets** and a **"Guide to Completing 2024 Pay & File Self-Assessment Returns"** are available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2024 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

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PPSN

Self

Spouse or
Civil Partner**Residence and Domicile Status for the year 2024 [14 - 18]**

See **Guide to Completing 2024 Pay & File Self-Assessment Returns** for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

14. (a) Insert in the box to indicate if you areResident

or

Non-Resident (**Note:** If you are non-resident you must complete the Non-Resident section below)

(An individual is resident in Ireland if s/he spends 183 days or more in Ireland in the year, or 280 days or more in Ireland over the last two years)

(b) Insert in the box to indicate if you areOrdinarily Resident

or

Not Ordinarily Resident

(Where an individual has been resident for tax purposes for three consecutive tax years they are considered to be "ordinarily resident". An individual ceases to be ordinarily resident in Ireland if they have been non-resident for tax purposes for three consecutive tax years)

(c) Insert in the box to indicate if you areDomiciled in Ireland

or

Not Domiciled in Ireland

(Domicile is not defined in tax legislation but is a concept of general law. It may broadly be defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a 'domicile of origin' at birth, usually the domicile of the father. A person's domicile of origin will remain with him/her until such time as a new 'domicile of choice' is acquired.)

Self

Spouse or Civil Partner

(d) Enter the country of which you are a national

(A national is generally regarded as an individual who holds the nationality or citizenship of a particular State)

Non-Resident

Self

Spouse or Civil Partner

15. (a) Enter your country of residence

(b) Enter your

Tax Identification Number of that country (c) Enter your address in that country 16. If you are resident in another Member State of the European Communities, insert in the box

17. A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2)

If you wish to claim a portion of the allowances / reliefs under S. 1032(2) state the amount of your

(a) Income chargeable in the State , , . 00, , . 00(b) World income (includes income chargeable in the State) , , . 00, , . 0018. In the case of **married persons or civil partners** where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax(a) Insert in the box if you are married or in a civil partnership and all of your own worldwide income, including foreign income, and your spouse's or civil partner's worldwide income, including foreign income, is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit

(b) Where all the income of both you and your spouse or civil partner is not chargeable to tax in the State additional relief, known as aggregation relief, may be due. If you wish to claim this relief you should include an application with this form. The application should provide details of the total income of both you and your spouse or civil partner, including income not chargeable to Irish tax

Mandatory Disclosure

Self

Spouse or
Civil Partner19. The number assigned to a transaction by the Revenue Commissioners under S. 817HB 20. Reportable cross-border arrangement reference number (as defined by S. 817RA(1))

(Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 36)

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De Minimis - EU State Aid [21 – 27]

General De Minimis Regulation

To comply with EU State aid rules, the total amount of de minimis aid granted per Member State to a single undertaking shall not exceed €300,000 over any period of 3 years. Member States must ensure that the combined amount of de minimis aid granted from all sources to a single undertaking in any three-year period does not exceed the €300,000 ceiling. You are required to provide details of all other de minimis aid which has been granted to you within the past three years. It should be noted that a false declaration by you resulting in the threshold of €300,000 being exceeded could later give rise to the aid being recovered with interest.

Where a claim is made under the following provisions, a declaration in respect of Commission Regulation (EU) 2023/2831 of 13 December 2023 ("the General De Minimis Regulation") is required:

1. Section 372 AAC Living City Initiative
2. Section 372 AAD Living City Initiative
3. Section 286(1)(N) Industrial Buildings Aviation Services Facilities
4. Section 216F Exemption of certain profits from production, maintenance, and repair of certain musical instruments

21. If you are applying for aid under the General De Minimis Regulation, please tick the box

Agricultural De Minimis Regulation

To comply with EU State aid rules, the total amount of agricultural de minimis aid granted per Member State to a single undertaking shall not exceed €50,000 over any period of 3 years. Member States must ensure that the combined amount of agricultural de minimis aid granted from all sources to a single undertaking in any three-year period does not exceed the €50,000 ceiling. You are required to provide details of all other de minimis aid which has been granted to you within the past three years. It should be noted that a false declaration by you resulting in the threshold of €50,000 being exceeded could later give rise to the aid being recovered with interest.

Where a claim is made under the following provision, a declaration in respect of Commission Regulation (EU) 1408/2013 of 18 December 2013 ("the Agricultural De Minimis Regulation") is required:

1. Section 667C Registered Farm Partnership
22. If you are applying for aid under the Agricultural De Minimis Regulation, please tick the box

De Minimis Aid in this Return

23. If you have ticked one or both of the boxes above to claim aid under the General / Agricultural De Minimis Regulation(s) you must complete the following fields below:

(i) Enter the gross grant equivalent of the aid under the General De Minimis Regulation in this return under the following provisions:

(I) Section 372 AAC Living City Initiative

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(II) Section 372 AAD Living City Initiative

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(III) Section 286(1)(N) Industrial Buildings Aviation Services Facilities

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(IV) Section 216F Exemption of certain profits from production, maintenance and repair of certain musical instruments

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(ii) Enter the gross grant equivalent of the aid under the Agricultural De Minimis Regulation in this return under the following provision:

(I) Section 667C Registered Farm Partnership

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De Minimis Aid within the past three years

24. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the General De Minimis Regulation within the past three years. Exclude the aid in this return. , , , .00

25. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the Agricultural De Minimis Regulation within the past three years. Exclude the aid in this return. , , , .00

26. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 717/2014 of 27 June 2014 (i.e. aid under the Fishery and Aquaculture De Minimis Regulation) within the past three years. Exclude the aid in this return. , , , .00

27. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 2023/2832 of 13 December 2023 (i.e. aid under the Services of General Economic Interest De Minimis Regulation) within the past three years. Exclude the aid in this return. , , , .00

PPSN

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

113. Machinery and Plant

(d) (i) Enter the qualifying certificate number(s) issued by the Department of Agriculture, Food and the Marine and the amount(s) claimed from this certificate(s)

Primary Trade

Certificate Number

Amount claimed from this certificate

114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC),
i.e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b)
(i) If any amount entered at (a) above refers to farm buildings under
Sec. 658(2)(b), enter that amount here
(ii) If any amount entered at (a) above refers to slurry storage under
Sec. 658A(2)(a), enter that amount here
(iii) If any amount entered at (a) above refers to slurry storage under
Sec. 658A(2)(b), enter that amount here
(b) Amount which is not allowable as a deduction for USC, i.e. allowances other
than those claimed under the Sections specified in (a) above, and are not
specified relief capital allowances (as set out in Sch. 25B)
(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

- (i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below
- (ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following
 - (I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)
 - (II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises
 - (III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.
- (iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following
 - (I) The aggregate amount of specified capital expenditure incurred
 - (II) The address of building to which the Eircode (if known)

- (iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances
- (v) All other specified relief capital allowances

115. Other Capital Allowances

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2024 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss.

Claim to be made on or before 31/12/2026

(Note: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2024 (S. 392), enter the amount of unused Capital Allowances.

Claim to be made on or before 31/12/2026

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)
 (I) Specified property relief capital allowances, as defined in S. 531AAE
 (II) All other specified relief capital allowances
(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

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B - SELF-EMPLOYED INCOME [101 - 167] contd.*(Including Farming & Partnership Income)***Primary Trade****Unused losses from a prior year**

117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009

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(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))

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(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

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Terminal Loss Relief

118. (a) If this trade ceased in 2024 and you wish to claim terminal loss relief for the years 2023, 2022, and 2021 state

(i) Amount of unused loss in the final 12 months to the date of cessation

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(ii) Amount of unused capital allowances in the final 12 months to the date of cessation

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(b) If you wish to claim terminal loss relief for the year 2024 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2024

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(ii) The date the trade ceased

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DD	/	MM	/	YY	YY	
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Farmers

119. (a) Relief for qualifying farmer under S. 667B used in 2024

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(b) Relief for qualifying farmer under S. 667B used in prior years

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(c) Insert in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

<input checked="" type="checkbox"/>						00
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(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2024

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(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2023

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(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2022

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(g) Insert in the box if this trade relates wholly or in part to Share Farming

<input checked="" type="checkbox"/>						00
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(h) Insert in the box if you wish to elect for income averaging for the year 2024 (and subsequent years)

<input checked="" type="checkbox"/>						00
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(i) Insert in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)

<input checked="" type="checkbox"/>						00
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(j) Insert in the box if you wish to withdraw from income averaging for the year 2024

<input checked="" type="checkbox"/>						00
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(k) (i) Insert in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

<input checked="" type="checkbox"/>						00
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(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

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Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

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(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine

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(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Farmer	<input type="checkbox"/>
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Successor	<input type="checkbox"/>
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(d) Insert in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2024

<input checked="" type="checkbox"/>						00
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(e) Your share of the profits as per the partnership agreement

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(f) Amount of Succession Tax Credit due under S. 667D

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(g) Amount of Succession Tax Credit under S. 667D used in prior years

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Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2024 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

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PRSI paid

122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income

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C - IRISH RENTAL INCOME [201 - 218]

	Self	Spouse or Civil Partner												
201. *Where a claim to tax relief on property based incentives is included at Line 205(d) or 215(b) insert <input checked="" type="checkbox"/> in the box and give details in Panel O on pages 32 / 33	<input type="checkbox"/>	<input type="checkbox"/>												
Residential Property														
202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2024, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>												
203. Number of properties let	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
204. Gross Rent Receivable	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
205. Expenses														
(a) Repairs	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(b) Allowable interest as per S. 97(2J)	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
*(c) "Section 23" type relief where 2024 is the first year of claim	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(d) Pre-letting expenditure on vacant properties allowed by S. 97A	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(e) Other	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
206. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(a) Net profit on residential property	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(b) Net loss on residential property	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
207. Residential Premises Rental Income Relief														
(a) Insert <input checked="" type="checkbox"/> in the box to confirm that:	<input type="checkbox"/>	<input type="checkbox"/>												
• You comply with the registration requirements of the RTB														
• The qualifying premises is not rented to a connected person(s)														
• You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises														
• You have a valid eTax Clearance Certificate issued in accordance with sec. 1905														
(b) Insert <input checked="" type="checkbox"/> in the relevant box to confirm that														
(i) The property is let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies (this refers to formerly rent controlled tenancies) or,	<input type="checkbox"/>	<input type="checkbox"/>												
(ii) Where the premises is not occupied by a tenant, you are actively marketing the premises for rent	<input type="checkbox"/>	<input type="checkbox"/>												
(c) Property Details of the residential rented premises with the highest net profit														
(i) Enter the LPT ID of the property	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
(ii) Confirm the net rental income from property after Losses and Capital Allowances	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(iii) Confirm your percentage of ownership of the qualifying premises	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
208. Retrofitting Rental Properties Relief (RRPR) Property 1														
(a) Insert <input checked="" type="checkbox"/> in the box to confirm the following:	<input type="checkbox"/>	<input type="checkbox"/>												
• You comply with the registration requirements of the RTB														
• You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises														
• You have a valid Tax Clearance Certificate														
(b) Property details														
(i) Enter the date that the qualifying work was carried out on	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
(ii) Enter the LPT ID of the property where the qualifying work was carried out	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
(iv) Confirm your net rental income from your qualifying premises	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(v) Confirm your percentage of ownership of the qualifying premises	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						
(vi) Enter the total cost of the qualifying work carried out	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						
(vii) Enter the value of the grant received	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>							.00						

PPSN

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Self

Spouse or
Civil Partner**Property 2**(a) Insert in the box to confirm the following:

- You comply with the registration requirements of the RTB
- You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- You have a valid Tax Clearance Certificate

(b) Property details

- (i) Enter the date that the qualifying work was carried out on

DD	/	MM	/	YYYY
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DD	/	MM	/	YYYY
----	---	----	---	------
- (ii) Enter the LPT ID of the property where the qualifying work was carried out

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- (iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work

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- (iv) Confirm your net rental income from your qualifying premises

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.00

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.00
- (v) Confirm your percentage of ownership of the qualifying premises

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- (vi) Enter the total cost of the qualifying work carried out

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.00

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.00
- (vii) Enter the value of the grant received

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.00

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Commercial property, land and all other sources of Irish rental income209. Number of properties let

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

210. Area in hectares if applicable

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211. Gross rent receivable

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.00**212. Expenses**

- (a) Repairs

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.00

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.00
- (b) Allowable interest

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.00

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.00
- (c) Exempt rental income from the leasing of farmland, under S. 664

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.00

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.00
- (d) Other

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.00

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213. Amount of chargeable profit / allowable loss after expenses **but before Capital Allowances and losses forward**

- (a) Net profit on commercial property

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.00

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.00
- (b) Net loss on commercial property

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.00

214. Amount of chargeable **profit** from all sources, after expenses **but before Capital Allowances and losses forward**

- (Total of Line 206 and Line 213 - if a loss show **0.00**)

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.00

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.00

Capital Allowances

215. (a) Capital Allowances brought forward from a prior year

- (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

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.00

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.00
- (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

- (I) Specified property relief capital allowances, as defined in S. 531AAE

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.00
- (II) All other specified relief capital allowances

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.00

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.00

(b) Capital Allowances for the year 2024

- (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

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.00

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.00
- (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

- (I) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV)

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.00

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.00
- (II) In respect of any Living City Initiative (S. 372AAC Commercial property) capital allowances, enter the amount of capital allowances and provide the following

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.00

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.00

D - PAYE / BIK / PENSIONS (1) [219 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert in the box and complete Appendix 2 on pages 41 / 42

Employment / Pension, etc. subject to PAYE

Details entered at Lines 220 to 222 are relevant to Lines 223 to 232

Employment / Pension, etc. subject to PAYE		Employment / Pension, etc.		Employment / Pension, etc.	
		No. 1		No. 2	
		Self	Spouse / Civil Partner	Self	Spouse / Civil Partner
219. Insert <input type="checkbox"/> in the box to indicate to whom the income refers		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
220. Employer's / Pension Provider's PAYE registered number					
221. Employer's / Pension Provider's name					
222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2024)					
223. Source of income (insert <input type="checkbox"/> in the relevant boxes)					
(a) Employment	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(b) Directorship	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(c) Foreign employment exercised in Ireland	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(d) Employment (SARP relief claimed)	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(e) Public Sector employment - PRSI class B, C, or D	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(f) Public Sector employment - Oireachtas, Judiciary, etc.	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(g) Income in lieu of Social Welfare Payments	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(h) Pension - Early Farm Retirement	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(i) Pension - Employment pension	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(j) Pension - RAC or PRSA	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(k) Distribution from an ARF	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(l) Distribution from a PRSA	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
224. (a) Net tax deducted / refunded in this employment	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
(b) Insert <input type="checkbox"/> in the box if the tax figure above was a refund	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Director remuneration					
(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)					
(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:					
(i) Amount of taxable income paid in 2024 which was earned in the year 2023 and was brought back to that year	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
(ii) The amount of tax paid in respect of that amount of income brought back to 2023	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
(iii) The amount of gross income for USC purposes paid in 2024 which was earned in the year 2023 and was brought back to that year	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
(iv) The amount of USC paid in respect of that amount of income brought back to 2023	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	

PPSN

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Self

Spouse or
Civil Partner

224. (c) (v) The amount of income paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross amount of taxable income above

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(vi) The amount of tax paid in respect of that amount of income brought back to 2024

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--	--	--	--	--	--

(vii) The amount of gross income for USC purposes paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross income for Universal Social Charge (USC) from this employment above

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(viii) The amount of USC paid in respect of that amount of income brought back to 2024

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225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2024)

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						00
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226. (a) Net USC deducted / refunded in this employment

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(b) Insert in the box if the USC figure above was a refund

227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert in the box

228. Payment frequency

Weekly

Fortnightly

Four weekly

Monthly

Other

229. Is relief due under S. 480B ("week 53")

Yes No Yes No

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

Employment / Pension, etc.
No. **1**

Employment / Pension, etc.
No. **2**

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)

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						00
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(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11

						00
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						00
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(c) Amount of income from employment after deduction of SARP relief claimed

						00
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						00
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(d) Has SARP relief been granted through payroll by your employer?

Yes No Yes No

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

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Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2024

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						00
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(Note: enter the full amount surrendered by your employer to you under S. 766(2A)(a) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2023)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year

						00
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						00
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Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State

						00
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						00
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(b) Amount of non-refundable foreign tax paid on this income

						00
--	--	--	--	--	--	----

						00
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(c) Country where the non-refundable foreign tax withheld

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(d) Amount of federal tax only of non-refundable foreign tax withheld

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						00
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E - PAYE / BIK / PENSIONS (2) [233 - 249]**PAYE / USC refunded during the year**

233. PAYE Tax refunded by Revenue for the Income Tax year 2024

234. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)

235. Amount of USC refunded by Revenue for the year 2024

Irish employment / pension / taxable benefits and foreign employment not subject to PAYE

236. (a) Income from Irish employment not subject to PAYE

(include payments received on commencement / cessation of employment, restrictive covenants, etc.)

(b) Nature of payment(s)

237. Other including BIK

Specify

238. Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subject to PAYE deduction

239. Employment pension not subject to PAYE deductions

Allowable Deductions Incurred in Employment

240. (a) Nature of employment(s)

(b) Expenses

(i) Insert in the box if you are entitled to Flat Rate Expenses and wish to claim them in 2024

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below)

(iii) Remote Working (eWorking) expenses

(iv) Remote Working Relief already claimed through Real Time Credits in 2024

(v) All other expenses

(c) Capital allowances

(d) Total of (b) and (c) above

(e) Amount of total at (d) referring to Proprietary Directorship income / salary

(f) Amount of total at (d) referring to employment income / salary

241. Pension Contribution ReliefSuperannuation Contributions / AVC where **not** deducted by employer**Foreign Earnings Deduction**

242. Where you are claiming relief under S. 823A, state the following

(a) Country

(b) Number of qualifying days spent there

(c) Amount of relief claimed

Social Welfare Payments, Benefits or Pensions received

243. Carer's Allowance paid by Department of Social Protection

244. Jobseeker's Benefit (self-employed)

245. Other taxable Social Welfare Payments, Benefits or Pensions

(State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance,

Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See **Form 11 Helpsheet** for more information)**Self****Spouse or Civil Partner**

00**00**

00**00**

00**00**

00**00**

00**00**

00**00**

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00**00**

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00**00**

00**00**

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Self

Spouse or
Civil Partner

311. Canadian Dividends where Irish tax on encashment

was withheld - Enter gross amount before credit for withholding tax

(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 318)

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						00						00
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312. Canadian Dividends where no Irish tax on encashment

was withheld - Enter gross amount before credit for withholding tax

						00						00
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313. Income from Foreign Trade / Profession on which

no foreign tax was deducted

						00						00
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314. (a) Income from Foreign Trade / Profession on which

foreign tax was deducted

						00						00
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(b) Amount of foreign tax deducted

						00						00
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315. Foreign Rental Income

(a) Number of foreign properties let

						00						00
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(b) Income from Foreign Rents (enter gross amount receivable)

						00						00
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(c) Expenses

(i) Expenses relating to this income (excluding interest)

						00						00
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(ii) Allowable Interest

						00						00
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(d) Net profit on Foreign Rental properties

						00						00
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(e) Capital Allowances

(including Capital Allowances forward)

						00						00
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(f) Losses

(i) Amount of unused losses from prior years

						00						00
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(ii) Amount of losses in this year

						00						00
--	--	--	--	--	--	----	--	--	--	--	--	----

(iii) Amount of losses carried forward to next year

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(g) Amount of foreign tax deducted

						00						00
--	--	--	--	--	--	----	--	--	--	--	--	----

Foreign rental losses may be offset only against foreign rental profits

316. Other UK Income

Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

Gross amount of UK Income from

all Royalties, Annuities, Dividends, etc.

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Other Foreign Income

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 319)

317. (a) Foreign Patent Royalty income previously exempted

under S. 234 on which no foreign tax deducted

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(b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted

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318. (a) (i) Foreign Patent Royalty income previously exempted

under S. 234 on which foreign tax was deducted

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(ii) Amount of foreign tax deducted

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(b) (i) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

on which foreign tax deducted

						00						00
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(ii) Amount of foreign tax deducted

						00						00
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319. Irish tax deducted on encashment

320. Foreign Bank Accounts (S. 895)

Give the following details for each relevant foreign bank account opened in 2024 of which you or your spouse or civil partner were the beneficial owner of the deposits held

Note: A relevant foreign bank account is a bank account opened in a foreign country that is considered a non-cooperative jurisdiction or is a non-DAC2, non-Common Reporting Standard (CRS) or non-Foreign Account Tax Compliance Act (FATCA) reporting jurisdiction (more details are available on www.revenue.ie)

(a) Name & address of deposit holder (bank, etc.), include Eircode (if known)

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Self

Spouse or
Civil Partner**G - IRISH OTHER INCOME [401 - 412]**401. (a) Amount of **Income from Fees, Commissions, etc.**

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							00
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(b) Description of Income

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402. **Irish Untaxed Income**

(a) Irish Government Stocks

							00
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							00
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(b) Irish Exchequer Bills

							00
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							00
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(c) Other Loans and Investments arising in the State

							00
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							00
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403. **Irish Deposit Interest / Credit Union Dividends**(a) Gross Deposit Interest / Credit Union Dividends received on which **DIRT** was deducted

							00
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							00
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(b) Gross Interest received from **Special Savings Account(s)** on which **DIRT** was deducted

							00
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							00
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(c) Gross interest received where **DIRT** was not deducted by virtue of S. 256(1A) or S. 256(1B)

							00
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							00
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404. **Irish Dividends**(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

							00
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							00
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(ii) Gross amount of dividends received from a REIT

							00
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							00
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(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was not deducted)

							00
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405. If you are a 'qualifying non-resident person' for the purposes of S. 153 insert in the box406. **Settlement, Covenant, Estate Income, Maintenance Payments, etc.**

(a) Gross amount received / receivable, where tax was not deducted

							00
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							00
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(b) Gross amount received / receivable, where tax was deducted

							00
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							00
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407. **Patent Royalty income where tax was deducted at source**

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234

							00
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							00
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(b) Gross amount of other Irish Patent Royalty income

							00
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							00
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408. **Patent Rights - Transactions involving Capital Sums (S. 757)**

(a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds

							00
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							00
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(b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds

							00
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							00
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(c) Patent rights acquired for capital sums in current year of assessment. Cost

							00
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							00
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Amount chargeable to tax in year of assessment under S. 757

(d) Net Proceeds chargeable in current year from sales in this year of assessment

							00
--	--	--	--	--	--	--	----

							00
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(e) Net Proceeds chargeable in current year from sales in previous years of assessment

							00
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							00
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(f) Total chargeable under S. 757 in current year of assessment

							00
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							00
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409. Gross amount of **Other Income** received where Irish Standard Rate Tax was deducted at source, e.g. Annuities

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							00
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410. Investment Undertakings (S. 739G(2A))

(a) Gain on deemed disposal taxable at 41%
(S. 739E(1)(b)(ii))

						00						00
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(b) Gain on deemed disposal taxable at 60%
(S. 739E(1)(ba))

						00						00
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(c) Name & Address of the Investment Undertaking
(S. 739E(2A)(b)), include Eircode (if known)

411. Irish Real Estate Funds (IREF)

(a) Amount of IREF taxable event

						00						00
--	--	--	--	--	--	----	--	--	--	--	--	----

(b) Withholding tax suffered under S. 739P

						00						00
--	--	--	--	--	--	----	--	--	--	--	--	----

(c) Withholding tax suffered under S. 739T

						00						00
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(d) Refund of withholding tax under S. 739Q due to

(i) Double tax relief under a treaty

						00						00
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(ii) (I) Other

						00						00
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(II) Reason

412. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B

						00						00
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INCOME FROM SOURCES NOT SHOWN ELSEWHERE [413]

413. (a) Gross amount of the income

						00						00
--	--	--	--	--	--	----	--	--	--	--	--	----

(b) Amount of tax deducted

						00						00
--	--	--	--	--	--	----	--	--	--	--	--	----

(c) Source(s) of income received

H - EXEMPT INCOME [414 - 419]

414. Profit disregarded by virtue of **Artists Exemption** granted under S. 195

						00						00
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415. (a) Profit or gains from **Woodlands**

						00						00
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(b) If a loss, enter the amount of the loss

						00						00
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(c) Distributions out of exempt profit or gains from **Woodlands**

						00						00
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416. (a) Income received under **Rent-a-Room Relief Scheme**

						00						00
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(b) If you **do not** wish to avail of Rent-a-Room Relief, insert in the box and include details at Panel C and / or Line 401, as appropriate

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

417. **Childcare Services**I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing **Childcare Services** and elect to have the **gross income**, before expenses, in respect of these services exempted from income tax (to elect enter the **gross income** received)

						00						00
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418. Income not chargeable to tax but which is part of **total income** for the purposes of S. 188(1)

						00						00
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419. (a) **Other Exempt Income**

						00						00
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(b) Details of income sources,
e.g. exempt investment income received under S. 189

PPSN

Self

Spouse or
Civil Partner**I - CHARGES AND DEDUCTIONS [501 - 514]****501. Clawback of Employers' Tax Relief at Source (TRS)**

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums

(Note: do not enter the amount of the insurance premium(s) paid)

502. Amount of Maintenance Payments paid in 2024

(exclude any amounts in respect of children)

(a) Name of spouse or civil partner

 , , . , , .
 , , .
 , , . . **00**
 , , . . **00**
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503. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)

(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over

504. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted**Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax****505. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident**

(a) at a reduced rate of income tax, please state the DTA relied on

(i) Enter the amount of the interest paid

 , , . . **00**
 , , . . **00**

(ii) Enter the amount of income tax deducted

 , , . . **00**
 , , . . **00**

(b) without the deduction of income tax, please state the DTA relied on

(i) the amount of interest paid without the deduction of income tax

 , , . . **00**
 , , . . **00**
Pension Contributions [506 - 510]**506. If you are claiming relief in respect of RACs / PRSAs / QOPPs state the source(s) of your earnings for which the relief is claimed****507. Retirement Annuity Contracts (RACs)**

(a) Amount of RACs paid in 2024 (for which relief has not been claimed or granted in 2023)

 , , . . **00**
 , , . . **00**

(b) Insert in the box if a once off payment

(c) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

 , , . . **00**
 , , . . **00**

(d) Amount paid in a prior year, for which relief has not been obtained

 , , . . **00**
 , , . . **00**
508. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2024 - 31/12/2024, (for which no further relief is due)

 , , . . **00**
 , , . . **00**

(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)

 , , . . **00**
 , , . . **00**

(c) PRSA contributions made on your behalf by your employer

 , , . . **00**
 , , . . **00**

(d) PRSA contributions paid directly by you to a PRSA provider

 , , . . **00**
 , , . . **00**

(e) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

 , , . . **00**
 , , . . **00**

(f) Amount paid in a prior year, for which relief has not been obtained

 , , . . **00**
 , , . . **00**

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513. **Interest Relief on a Loan applied in acquiring an interest or share in a partnership**

Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A
State amount of interest paid in 2024

						00
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						00
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514. **Significant Buildings and Gardens (S. 482)**

Amount of qualifying expenditure incurred in 2024

						00
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						00
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J - PERSONAL TAX CREDITS [515 - 550]515. (a) **Home Carer Tax Credit** - Amount due for 2024

						00
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(b) If you qualify on the "look-back" year insert in the box

516. **Employee Tax Credit** - Insert in the box if claimed

(Note: This is also known as the PAYE tax credit)

517. **Earned Income Tax Credit** - Insert in the box if claimed
518. (a) **Blind Person's Tax Credit** - Insert in the box to indicate if due

(b) **Guide Dog** - Number of Guide Dogs maintained by you

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519. **Assistance Dog** - Number of Assistance Dogs maintained by you

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520. (a) **Dependent Relative Tax Credit** - Amount claimed

						00
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						00
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(b) Number of Dependent Relatives

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521. **Employing a Carer to care for an incapacitated individual**

- Amount claimed

						00
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						00
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522. **Permanent Health Benefit**

Also known as Income Continuance (not health / medical insurance)

- Amount paid (where not deducted from gross pay by employer)

						00
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						00
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523. **Start-up Relief for Entrepreneurs (SURE)**

(a) Amount subscribed for eligible shares in 2024

(i) Investment Amount

						00
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						00
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(ii) Deduction Amount

						00
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						00
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(b) Amount carried forward from previous periods

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						00
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(c) Name of company in which investment was made

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						00
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(d) Tax reference number of company in which investment was made

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						00
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(e) Date of the "Statement of Qualification (SURE)"

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						00
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(f) Amount to be treated as a deduction from total income in 2024

(i) Investment Amount

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						00
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(ii) Deduction Amount

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						00
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(g) Amounts to be relieved against:

(i) 2023

(A) Investment Amount

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						00
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(B) Deduction Amount

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						00
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(ii) 2022

(A) Investment Amount

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						00
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(B) Deduction Amount

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(iii) 2021

(A) Investment Amount

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						00
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(B) Deduction Amount

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						00
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(iv) 2020

(A) Investment Amount

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						00
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(B) Deduction Amount

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(v) 2019

(A) Investment Amount

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						00
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(B) Deduction Amount

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(vi) 2018

(A) Investment Amount

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						00
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(B) Deduction Amount

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(h) Amount to be carried forward to future periods

(i) Investment Amount

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						00
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(ii) Deduction Amount

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524. **Employment Investment Incentive (EII)**

(a) Amount claimed in previous years and carried forward into 2024

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(b) Amount claimed in 2024 but unused and carried forward into 2025

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(c) Amount subscribed for eligible shares in 2024

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530. (a) **Owner Occupier Relief on a Residential Property in a Designated Area** other than a claim in respect of Living City Initiative - Amount **due in 2024**

							00						00
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(b) **Living City Initiative**

Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state

(i) Amount due in 2024

							00						00
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(ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)

							00						00
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(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

							00						00
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(v) Reference number supplied by the Local Authority with the Letter of Certification

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(c) **Property based incentive scheme** - Where you are claiming relief

at Line 529, insert in the box and give details in Panel O on pages 32 / 33

531. **Fisher Tax Credit**

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register

(a) Number of days

--	--	--

--	--	--

(b) Fisher Tax Credit – amount claimed

			00
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			00
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532. **Seafarer Allowance**

(a) Number of days out of the State

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(b) Amount of salary for this employment

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			00
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(c) Amount claimed

			00
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			00
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533. **Sea-Going Naval Personnel Credit**

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2023 on board an Irish naval vessel

Number of days spent at sea on board an Irish naval vessel

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534. **Rent Tax Credit**

Note: Rent tax credit is **not** due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.

(a) I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert in the box(es)

Self

Spouse or
Civil Partner

(b) I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert in the box(es)

PPSN

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Self

Spouse or Civil Partner

(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2024
 Insert in the box(es)

Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.

Insert in the box(es)

(d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2024, or the rented property is not my PPR but I use it for work or study, and

- I am not related to my landlord as parent / child or child / parent, or
- I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

(e) I confirm that the rented property is used by my child for study purposes in the year 2024 and he or she was aged under 23 years prior to commencing third level education; neither I nor my child is related to the landlord and the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy for which registration is required.

Where the property is rented for Self or Spouse or Civil Partner

Where the property is rented for a child in third level education

(f) Residential Tenancies Board (RTB) registration number (if known)

(g) Address of the rented property (include Eircode) (This property must be located within the State)

(h) Name of tenant

(i) PPSN of tenant

(j) Start date of tenancy

(k) If the tenancy ended in 2024, provide the end date

(l) Local Property Tax (LPT) Property ID (if known)

(m) Gross amount of rent paid in 2024

(n) Address of Landlord / Agency, if known (include Eircode)

(o) Insert in the box if your landlord is non-resident

(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)

(q) Landlord's PPSN (if known)

535. Year of Marriage Review

(a) To claim for relief under S. 1020 insert in the box

(b) Amount of spouse's income for 2024

(c) Amount of repayment claimed in respect of self

(d) Amount of repayment claimed in respect of spouse

Your spouse will have to make a separate claim for relief under S. 1020 in his / her return

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Self

Spouse or Civil Partner

536. Approved Sports Bodies

(a) Amount of Donations made in 2024

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(b) Name and address of Approved Sports Body / Bodies, include Eircode (if known)

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Health Expenses (Nursing Home Expenses, Non-Routine Dental Expenses and 'Other Health Expenses) [537 - 550]

Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment).

Nursing Home Expenses [537 - 542] - Enter details in relation to maintenance / treatment in 2024

537. (a) Amount of expenses

																		00
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(b) PPSN of nursing home resident

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(c) Name and address of Nursing Home, include Eircode (if known)

																		00
																		00
																		00

Deductions [538 - 541] (Sums received / receivable in respect of Nursing Home Expenses)

538. From any public / local authority (e.g. Health Service Executive)

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539. Under any policy of medical insurance

(e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)

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540. Other (e.g. Compensation claim)

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541. Total Deductions (Nursing Home Expenses only)

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542. Net amount of Nursing Home Expenses on which tax relief is claimed

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Non-Routine Dental Expenses and 'Other' Health Expenses incurred [543 - 550]

543. Amount paid for Non-Routine Dental Expenses (per Med 2)

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544. Real Time Health Expenses already claimed through Real Time Credits in 2024

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545. Amount paid for 'Other' Qualifying Health Expenses

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Deductions [546 - 549] (Sums received / receivable in respect of Non-Routine Dental Expenses and 'Other' Health Expenses only)

546. From any public / local authority (e.g. Health Service Executive)

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547. Under any policy of medical insurance

(e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)

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548. Other (e.g. Compensation claim)

																		00
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549. Total Deductions (Non-Routine Dental Expenses and 'Other' Health Expenses only)

																		00
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550. Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed

																		00
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K - RESTRICTION OF RELIEFS [601 - 603]

Self

Spouse or Civil Partner

601. Excess Relief forward to 2024 under S. 485F

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																		00
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Amounts at Lines 602 / 603 should be transferred from a completed 2024 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply

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																		00
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603. Recalculated Taxable Income for 2024

																		00
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																		00
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L - CAPITAL GAINS - Capital Gains for the year 1 January 2024 - 31 December 2024 [801 - 823]

801. Description of Assets

	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			, , . 00
(b) Shares / Securities - Unquoted			, , . 00
(c) Agricultural Land / Buildings	,	, .	, , . 00
(d) Development Land	,	, .	, , . 00
(e) Foreign Life Policies (S. 594) chargeable at 40%	,		, , . 00
(f) Offshore Funds (S. 747A) chargeable at 40%	,		, , . 00
(g) Commercial Premises	,		, , . 00
(h) Residential Premises	,		, , . 00
(i) Shares or Securities exchanged (S. 913(5))	,		, , . 00
(j) Venture Fund Gains (S. 541C(2)(a))			, , . 00
(k) Other Assets	,		, , . 00
(l) Total Consideration			, , . 00

Insert in the box(es) to indicate

802. If any disposal was between connected parties or otherwise not at arm's length

803. If any of the original acquisitions were between connected parties or otherwise not at arm's length

804. If the market value has been substituted for the cost of acquisition of any assets disposed of

805. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration	, , . 00
(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets	, , . 00
(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets	, , . 00
(d) Disposal of a site to a child: enter amount of consideration	, , . 00
(e) If you wish to claim relief for farm restructuring under S. 604B, insert <input checked="" type="checkbox"/> in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie	<input type="checkbox"/>
(f) Other (specify)	, , . 00
	enter amount of consideration
	, , . 00
	, , . 00

806. Claim to Reliefs - Spouse or Civil Partner

(a) Disposal of Principal Private Residence: enter amount of consideration	, , . 00
(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets	, , . 00
(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets	, , . 00
(d) Disposal of a site to a child: enter amount of consideration	, , . 00
(e) If you wish to claim relief for farm restructuring under S. 604B, insert <input checked="" type="checkbox"/> in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie	<input type="checkbox"/>
(f) Other (specify)	, , . 00
	enter amount of consideration
	, , . 00
	, , . 00

PPSN

Self

Spouse or
Civil Partner

822. In respect of net chargeable gains that arose in the period 1 December 2024 - 31 December 2024

(a) Enter amount of net gain to be charged at 33%
 (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)
 (c) Enter amount of net gain on Foreign Life Policies to be charged at 40%
 (d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA
 (e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%
 (f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2024 by virtue of S. 542(1)(d)
 (ii) Date of disposal

<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
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<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

Double Taxation Relief

823. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

M - CHARGEABLE ASSETS ACQUIRED IN 2024

824. Enter the number of assets acquired and the consideration given

Description of Assets	Self	Spouse or Civil Partner	Self Consideration	Spouse or Civil Partner Consideration
	Number of Assets			
(a) Shares (quoted and unquoted)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Residential Premises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Commercial Premises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Agricultural Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e) Development Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(f) Business Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(g) Antiques / Works of Art	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(h) Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

N - CAPITAL ACQUISITIONS

825. If you received a gift or an inheritance in 2024, insert in the box

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) **must** be made where:

- the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free loans; or
- you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

O - PROPERTY BASED INCENTIVES [901 - 935]

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

Residential Property

- 901. Urban Renewal
- 902. Town Renewal
- 903. Seaside Resort
- 904. Rural Renewal
- 905. Living over the Shop
- 906. Park and Ride
- 907. Student Accommodation
- 908. Living City Initiative

Investor - Lessor				
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Industrial Buildings Allowance

- 909. Urban Renewal
- 910. Town Renewal
- 911. Seaside Resort
- 912. Rural Renewal
- 913. Multi-storey Car Parks
- 914. Living over the Shop
(Commercial Premises Only)

- 915. Enterprise Areas
- 916. Park and Ride
- 917. Hotels
- 918. Holiday Cottages
- 919. Holiday Hostels
- 920. Guest Houses
- 921. Nursing Homes
- 922. Housing for the Elderly / Infirm
- 923. Convalescent Homes
- 924. Qualifying Hospitals
- 925. Qualifying Mental Health Centres
- 926. Qualifying Sports Injury Clinics
- 927. Buildings used for certain Childcare Purposes
- 928. Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees
- 929. Specialist Palliative Care Units
- 930. Building or Structures in Registered Caravan & Camping Sites
- 931. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme
- 932. Living City Initiative
- 933. Living City Initiative (Investor only)

S. 372C & D	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 372AC & AD	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 352 & S.353	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 372M & N	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 344	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 372D	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 343	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 372V & W	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(1)(d)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(3)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(2C)(b)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(2C)(a)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(1)(g)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(3A)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(1)(i)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(2A)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(1C)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(2B)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 843A	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 843B	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(1)(m)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 268(2D)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 372AW	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 372AAC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00
S. 372AAD	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	00

935. Where the scheme(s) on which you are claiming relief is / are not listed at **Lines 901 - 934** state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor)

_____ . **00**



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P - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [936 - 937]

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250.

REMEMBER

You do not have to complete the Self-Assessment panels if you submit this return to Revenue on or before 31 August 2025

936. Self-Assessment – Income Tax

(a) Amount of income or profits arising for this period

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(Note: this is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period

						00
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(Note: this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted, etc.)

(ii) Amount of USC chargeable for this period - self

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(iii) Amount of USC chargeable for this period - spouse or civil partner

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(Note: this is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self

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(v) Amount of PRSI chargeable for this period - spouse or civil partner

						00
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(Note: this is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period

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(Note: this is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below

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(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below

						00
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(Note: this is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source

						00
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(Note: the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period

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(e) Amount of tax overpaid for this period

						00
--	--	--	--	--	--	----

(Note: this is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)



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(f) Amount of surcharge due under S. 1084 because of late filing of this return

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.00

(Note: if you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due. If your return is late the surcharge, which is added on to your tax due, is

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements

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.00

(Note: Failure to meet your LPT obligations to file and pay will result in a surcharge. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

(h) (i) Amount of tax, including Preliminary Tax, paid directly to the Collector-General for this period

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.00

(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2024 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

(ii) Amount of tax deferred under S. 657(6A)

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.00

(i) (i) Balance of tax payable for this period

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.00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h)(i) and the amount of tax deferred at (h)(ii))

(ii) Balance of tax overpaid for this period

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.00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h)(i) and the amount of tax deferred at (h)(ii))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2024

Signature

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Date DD/MM/YYYY

Capacity of Signatory

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937. Self-Assessment – Capital Gains Tax

(a) Amount of chargeable gains arising for this period

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.00

(Note: this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period

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.00

(Note: this is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period

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.00

(Note: this is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return

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.00

(Note: see 936(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements

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.00

(Note: see 936(g))

(f) Amount of tax paid directly to the Collector-General for this period

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.00

(Note: the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period

--	--	--	--	--	--

.00

(ii) Balance of tax overpaid for this period

--	--	--	--	--	--

.00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2024

Signature

--	--	--	--	--	--

Date DD/MM/YYYY

Capacity of Signatory

--	--	--	--	--	--



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Bank Details

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

IBAN (Maximum 34 characters)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

BIC (Maximum 11 characters)

--	--	--	--	--	--	--

If you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

BIC (Maximum 11 characters)

--	--	--	--	--	--	--

(Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)

Expression of Doubt provided by S. 959P

If you have a genuine doubt about the correct application of tax law to any item in the return, insert in the box and provide details of the point at issue in the entry fields below

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--

B - SELF-EMPLOYED INCOME [101 - 167] contd.*(Including Farming & Partnership Income)*

Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Vocations insert in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

--	--

Trade No.

--

Spouse or Civil Partner

--

101. Insert in the box to indicate to whom the income refers

102. Description of Trade, Profession or Vocation (you must clearly describe the trade)

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40.

--	--	--	--	--	--	--	--	--	--	--	--

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)?
(Relevant operations mean operations in the construction, forestry and meat-processing sectors)

Yes No

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert in the box
Where there is an entry at Line 104 there must be an entry at Line 108

--

105. If this source of income ceased during the year 2024 state the date of cessation

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106. If you are a farmer insert in the box and complete Lines 119 and 120 on page 39, if applicable

--

Profit assessable

107. (a) Amount of adjusted net profit for accounting period

													00
--	--	--	--	--	--	--	--	--	--	--	--	--	----

(b) Amount of adjusted net loss for accounting period

													00
--	--	--	--	--	--	--	--	--	--	--	--	--	----

108. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show **0.00**)

This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

													00
--	--	--	--	--	--	--	--	--	--	--	--	--	----

Leases agreed with Individual Lessees

109. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases.

--

(b) Where such election(s) has/have been made, provide the following details

(i) Number of Leases subject to an election

--	--	--

(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?

--	--	--	--	--	--	--	--	--	--	--	--

(iii) Total Lease Payments deductible under Sec. 299(3)(c)

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(iv) Total Actual Lease Payments payable

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(v) Total Deemed Capital Expenditure

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(vi) Capital Allowances in Period

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

Balancing Charges

110. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(b) Amount arising from capital allowances which were deductible in arriving at relevant income for USC

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

Unused Capital Allowances from a prior year

111. (a) Amount carried forward which is allowable as a deduction for USC,

i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(b) Amount carried forward which is not allowable as a deduction for USC,
i.e. allowances other than those claimed under the Sections specified in (a) above,
and are not specified relief capital allowances (as set out in Sch. 25B)

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(i) Specified property relief capital allowances, as defined in S. 531AAE

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(ii) All other specified relief capital allowances

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

Capital Allowances for the current year [112 - 115]

112. Where a claim to tax relief on **property based incentive schemes** is included below, insert in the box and give details in Panel O on pages 32 / 33

--

113. Machinery and Plant

(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

												00
--	--	--	--	--	--	--	--	--	--	--	--	----

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

												00
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B - SELF-EMPLOYED INCOME [101 - 167] contd.
(Including Farming & Partnership Income)
114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b)

(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here

(ii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(a), enter that amount here

(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following

(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following

(I) The aggregate amount of specified capital expenditure incurred

(II) The address of building or structure, include Eircode (if known)

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

(v) All other specified relief capital allowances

115. Other Capital Allowances
Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2024 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026

(Note: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2024 (S. 392), enter the amount of unused Capital Allowances.

Claim to be made on or before 31/12/2026

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE

(II) All other specified relief capital allowances

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

Appendix 1

Trade No.

, , , .00

, , , .00

, , , .00

, , , .00

, , , .00

, , , .00

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Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd.*(Including Farming & Partnership Income)***Unused losses from a prior year**

117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009

Trade No.

, , . 00

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))

, , . 00

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

, , . 00

Terminal Loss Relief

118. (a) If this trade ceased in 2024 and you wish to claim terminal loss relief for the years 2023, 2022, and 2021 state

(i) Amount of unused loss in the final 12 months to the date of cessation

, , . 00

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation

, , . 00

(b) If you wish to claim terminal loss relief for the year 2024 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2024

, , . 00

(ii) The date the trade ceased

, , . 00

, , . 00

Farmers

119. (a) Relief for qualifying farmer under S. 667B used in 2024

, , . 00

(b) Relief for qualifying farmer under S. 667B used in prior years

, , . 00

(c) Insert in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2024

, , . 00

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2023

, , . 00

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2022

, , . 00

(g) Insert in the box if this trade relates wholly or in part to Share Farming

(h) Insert in the box if you wish to elect for income averaging for the year 2024 (and subsequent years)

(i) Insert in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)

(j) Insert in the box if you wish to withdraw from income averaging for the year 2024

(k) (i) Insert in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

, , . 00

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

, , . 00

(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine

, , . 00

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Farmer Successor

(d) Insert in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2024

(e) Your share of the profits as per the partnership agreement

, , . 00 (%)

(f) Amount of Succession Tax Credit due

, , . 00

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2024 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

, , . 00

PRSI paid

122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income

, , . 00

PPSN

--	--	--	--	--	--	--

EXTRACTS FROM ACCOUNTS [123 - 167]**Accounts Information Period (must be completed)**123. From

DD	/	MM	/	YYYY
----	---	----	---	------

124. To

DD	/	MM	/	YYYY
----	---	----	---	------

Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 125 or 126 apply

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

--	--	--	--

126. (a) Where the income arises from a partnership, enter the tax reference of the partnership

--	--	--	--	--	--

(b) Insert in the box if you are a non-active partner within the meaning of S. 409A

--

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

--	--	--	--	--	--

Income [127 - 129]

127. Sales / Receipts / Turnover

							00
--	--	--	--	--	--	--	----

128. Receipts from Government Agencies (GMS, etc.)

							00
--	--	--	--	--	--	--	----

129. Other Trading Income including tax exempt income

							00
--	--	--	--	--	--	--	----

Trading Account Items [130 - 131]

130. Purchases

							00
--	--	--	--	--	--	--	----

131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section)

							00
--	--	--	--	--	--	--	----

Expenses and Deductions [132 - 143]

132. Salaries / Wages

							00
--	--	--	--	--	--	--	----

133. Additional Staff Costs

							00
--	--	--	--	--	--	--	----

134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)

							00
--	--	--	--	--	--	--	----

135. Other Sub-Contractors

							00
--	--	--	--	--	--	--	----

136. Consultancy, Professional fees

							00
--	--	--	--	--	--	--	----

137. Motor, Travel and Subsistence

							00
--	--	--	--	--	--	--	----

138. Repairs / Renewals

							00
--	--	--	--	--	--	--	----

139. Rental Expenses

							00
--	--	--	--	--	--	--	----

140. Depreciation, Goodwill / Capital write-off

							00
--	--	--	--	--	--	--	----

141. (a) Provisions including bad debts - positive

							00
--	--	--	--	--	--	--	----

(b) Provisions including bad debts - negative

							00
--	--	--	--	--	--	--	----

142. Other Expenses

							00
--	--	--	--	--	--	--	----

143. Other Expenses - negative / credit entries

							00
--	--	--	--	--	--	--	----

**Trade No.

--

144. Cash / Capital introduced

							00
--	--	--	--	--	--	--	----

145. Drawings (Net of Tax and Pension contributions)

							00
--	--	--	--	--	--	--	----

146. (a) Closing Capital Balance - positive

							00
--	--	--	--	--	--	--	----

(b) If negative, state amount here

							00
--	--	--	--	--	--	--	----

147. Stock, Work in progress, Finished goods

							00
--	--	--	--	--	--	--	----

148. Debtors and Prepayments

							00
--	--	--	--	--	--	--	----

149. Cash / Bank (Debit)

							00
--	--	--	--	--	--	--	----

150. Bank / Loans/ Overdraft (Credit)

							00
--	--	--	--	--	--	--	----

151. Client Account Balances (Debit)

							00
--	--	--	--	--	--	--	----

152. Client Account Balances (Credit)

							00
--	--	--	--	--	--	--	----

153. Creditors and Accruals

							00
--	--	--	--	--	--	--	----

154. Tax Creditors

							00
--	--	--	--	--	--	--	----

155. (a) Net Assets - positive

							00
--	--	--	--	--	--	--	----

(b) If negative, state amount here

							00
--	--	--	--	--	--	--	----

Extracts from Adjusted Net Profit / Loss Computation [156 - 167]**Profit / Loss per Accounts [156 - 157]**

156. Net Trade Profit per Accounts

							00
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157. Net Trade Loss per Accounts

							00
--	--	--	--	--	--	--	----

Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert in the box

--

159. Motor Expenses

							00
--	--	--	--	--	--	--	----

160. Donations (Political and Charitable) / Entertainment

							00
--	--	--	--	--	--	--	----

161. Light, Heat and Phone

							00
--	--	--	--	--	--	--	----

162. Net gain on sale of fixed / chargeable assets

							00
--	--	--	--	--	--	--	----

163. Net loss on sale of fixed / chargeable assets

							00
--	--	--	--	--	--	--	----

164. (a) Deduction for stock relief under S. 666

							00
--	--	--	--	--	--	--	----

(b) Deduction for stock relief under S. 667B

							00
--	--	--	--	--	--	--	----

165. Deduction for increase in carbon tax under S. 664A

							00
--	--	--	--	--	--	--	----

166. Other Addbacks

							00
--	--	--	--	--	--	--	----

167. Other Deductions

							00
--	--	--	--	--	--	--	----

If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

224. (c) (v) The amount of income paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross amount of taxable income above

Self

--	--	--	--	--	--	--

--	--	--	--	--	--	--

(vi) The amount of tax paid in respect of that amount of income brought back to 2024

--	--	--	--	--	--	--

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(vii) The amount of gross income for USC purposes paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross income for Universal Social Charge (USC) from this employment above

--	--	--	--	--	--	--

--	--	--	--	--	--	--

(viii) The amount of USC paid in respect of that amount of income brought back to 2024

--	--	--	--	--	--	--

--	--	--	--	--	--	--

225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2024)

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

226. (a) Net USC deducted / refunded in this employment

--	--	--	--	--	--	--

--	--	--	--	--	--	--

(b) Insert in the box if the USC figure above was a refund

227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert in the box

228. Payment frequency

Weekly

Fortnightly

Four weekly

Monthly

Other

229. Is relief due under S. 480B ("week 53")

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)

Employment / Pension, etc.
No.

Employment / Pension, etc.
No.

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

(c) Amount of income from employment after deduction of SARP relief claimed

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

(d) Has SARP relief been granted through payroll by your employer?

Yes No

Yes No

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

--	--	--

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Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2024

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2023)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

(b) Amount of non-refundable foreign tax paid on this income

						00
--	--	--	--	--	--	----

						00
--	--	--	--	--	--	----

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at www.revenue.ie.

2. myAccount

myAccount customers can make payments online by clicking on the myAccount link on the Revenue home page. You can register for myAccount on the "Register for myAccount" link on www.revenue.ie. You will need your PPSN and a password to make a payment.

You can make payments online using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or myAccount is the fastest and most secure way to make your payment.

Importance of Prompt Payments

- Ensure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

SEE PAYSILP ON REVERSE

IMPORTANT

Please read the information below and overleaf to assist you in submitting your return and payment.

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2025**:

Preliminary Tax for the year of assessment 2025 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2024

Return of Income and Capital Gains for the year of assessment 2024

How to complete the payslip

Please see overleaf the payment options that are available to you. Please note that paying online using ROS or **myAccount** is the quickest and most secure way to make your Income Tax payment. If you pay online you do not need to complete the below payslip. If you are paying by Cheque, please complete the below payslip and Statement of Net Liabilities to ensure your Income Tax payment is promptly allocated to the correct tax years. Once completed, forward the payslip to the **Collector-General, PO Box 354, Limerick**.

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2025

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2025 or 100% of your final liability for 2024. If you are paying your 2025 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2024

Insert any outstanding balance of Income Tax for the year of assessment 2024. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit.

The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2025 or Balancing Amount 2024, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

The Total Net Amount should also match the amount of your cheque payment.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 01 738 3626 (ROI only) or +353 1 738 3626 (outside ROI)**.

Form 11

€ Payslip

SAMPLE

PPSN: 0000000AB
Name: A. N. OTHER

Signature: A.N. OTHER Date: 12-09-2025

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

€ Statement of Net Liabilities Whole Euro only - DO NOT ENTER CENT									
1	5	5	5	5	5	5	5	5	00
2	2	2	2	2	2	2	2	2	00
Income Tax Preliminary Tax 2025									
Income Tax Balancing Amount 2024									
TOTAL NET AMOUNT 1 + 2 ABOVE									
3	3	3	3	3	3	3	3	3	00

Place X in the box above if Income Tax 2024 is a credit

P&F
U